

VENDORS CLAIM FOR MOTOR VEHICLE FUEL TAX REFUND

(including the Petroleum Inspection Fee)

FILE THIS CLAIM WITH:
 Wisconsin Department of Revenue
 MS 5-107
 PO Box 8900
 Madison, WI 53708-8900

DO YOU HAVE QUESTIONS?
 Call (608) 266-7363 or 266-6701
 or FAX (608) 261-7049

Please print or type, or apply address label over Section A

☐ Check this box if there has been a recent change to your name, address or ownership.

Section A: Legal Name	Federal Employer ID No. (FEIN)	AND/OR	Social Security No. (if you are a sole proprietor)
	____ - ____ - ____		____ - ____ - ____
Mailing Address - Street or PO Box Number	City	State	Zip Code

Section B: DATES OF FUEL PURCHASES COVERED BY THIS REFUND CLAIM

Date of your first exempt sale → _____ Date of your last exempt sale → _____

MOTOR VEHICLE FUEL TAX RATES and PETROLEUM INSPECTION FEE (PI Fee)

Period Covered by Your Purchases	Fuel Tax Rate	Fuel Tax Rate	USE A SEPARATE CLAIM FORM FOR EACH FUEL TAX RATE PERIOD
April 1, 2005 through March 31, 2006	29.9¢ per gallon	3¢ per gallon	
For periods after April 1, 2006	30.9¢ per gallon	2¢ per gallon	

Section C: REFUND COMPUTATION SCHEDULE	Column 1	Column 2	Column 3
ENTER WHOLE GALLONS ONLY	TAX-PAID GASOLINE	TAX-PAID UNDYED DIESEL	OTHER FUELS
1. Motor vehicle fuel tax rate (per gallon) - enter only one rate from above	_____ ¢		
2. Petroleum inspection fee (per gallon) - enter only one rate from above	_____ ¢		
3. Sales to the US Government or its agencies (do not include sales to the State of Wisconsin, local municipalities in Wisconsin or school districts) Enter names of purchasers → _____ Enter other fuel type for column 3 → _____			
4. Sales of gasoline for off-road agricultural use (100 gallon minimum per sale)			
5. Sales of gasoline for off-road nonagricultural use (100 gallon minimum per sale)			
6. Sales to common motor carriers for the urban mass transportation of passengers			
7. Sales of gasoline (for aircraft use) to general aviation fuel dealers or users licensed with the Wisconsin Dept. of Revenue (100 gallon minimum per sale)			
8. Sales of undyed diesel fuel for use as heating oil			
9. Other - please explain:			
10. TOTAL GALLONS SOLD EXEMPT - add lines 3 through 9 in each column			
11. Add gallons on line 10, cols. 1 & 2			
12. Compute your fuel tax refund. Multiply total gallons on line 11 by fuel tax rate on line 1			
13. Add gallons on line 3, cols. 1, 2 & 3			
14. Compute your petroleum inspection fee refund. Multiply total gallons on line 13 by PI Fee on line 2			
15. & 16. TOTAL REFUND CLAIMED - add lines 12 and 14		\$	

I declare that I have examined this claim and to the best of my knowledge and belief, it is true, correct and complete.

Signature (do not print or type)	Business Telephone No. ()	Date
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INFORMATION AND INSTRUCTIONS

Wisconsin law allows persons who sell **gasoline and undyed diesel fuel** for exempt usage to receive a refund of the Wisconsin motor vehicle fuel tax they pay suppliers when purchasing the fuel for resale. The petroleum inspection fee is only refundable on fuel you sell to the US Government and its agencies. The types of exempt sales qualifying for refund are listed on lines 3 – 9 in the REFUND COMPUTATION SCHEDULE on the front of this form. Exempt sales must be documented (see RECORD KEEPING below).

Exceptions – Refunds of the motor vehicle fuel tax may **NOT** be claimed on sales of **dyed diesel fuel**. Since dyed diesel fuel is purchased tax-free and may only be used for exempt purposes, there is no tax to refund when the fuel is resold.

HOW TO OBTAIN A REFUND

A refund can only be obtained by completing this claim form and filing it with the Wisconsin Department of Revenue. Prior to filing a refund claim, you should register with the department. This helps speed the processing of refund claims. Call us at (608) 266-7363 or 266-6701 for a registration form (MF-112).

RECORD KEEPING

Persons making exempt sales must maintain records of the sales including the name and address of the purchaser, date of sale, the number of gallons sold, type of fuel sold, and that the state motor vehicle fuel tax and petroleum inspection fee, when applicable, were deducted from the sales price.

Exemption certificate required – In order to make exempt sales to customers, you must also execute with those customers an exemption certificate (MF-209) or other documentation which indicates that the customers are eligible to purchase the motor vehicle fuel exclusive of the Wisconsin motor vehicle fuel tax. Suppliers and customers must retain a copy of the executed exemption certificate in their records. *It is not necessary to execute the certificate when a sale is exempt from the petroleum inspection fee.*

Caution (presumption law) – When records are not maintained, Wisconsin law presumes that motor vehicle fuel is sold with the fuel tax and petroleum inspection fee included.

You must keep a copy of this refund claim and all records pertaining to your fuel business for at least 4 years. You must keep them in a place and manner easily accessible for review by department representatives.

DEPARTMENT REVIEW OF REFUND CLAIMS

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

COMPLETING YOUR REFUND CLAIM

Section B. Enter the time period covered by your claim. The dates should be the first and last exempt fuel sales for which you are claiming a refund.

SECTION C: REFUND COMPUTATION SCHEDULE

Before you complete this schedule to compute your refund, separate your exempt sales between the fuel types in columns 1, 2 & 3 on this schedule. Then further separate them by type of exempt sale (see lines 3 – 9). *Complete only those columns and lines which pertain to your exempt fuel sales.*

Caution Law Difference: **Gasoline** can be sold tax-exempt for off-road use (for example: farming, construction, logging). However, **undyed diesel fuel** must be sold tax-included. Purchasers of undyed diesel fuel can file an off-road claim form with the department for a refund of the fuel tax relating to their off-road usage. Call (608) 266-7363 or 266-6701 for refund claim forms.

LINES 4 & 5. Gasoline sold for off-road use **must be delivered directly** into the purchaser's bulk storage tank in an amount **not less than 100 gallons**.

LINE 7. Gasoline sold for aircraft use **must be delivered directly** into the **licensed** aviation fuel dealer or user's bulk storage tank in an amount **not less than 100 gallons**.

LINE 9. Enter other exempt sales allowed by Wisconsin law, such as undyed diesel fuel sold for use in trains or fuel sold on a tribal reservation to Native Americans. Attach a schedule listing the exempt sales entered on this line.

LINE 10. Add the gallons entered on lines 3 – 9 in each column, and enter the totals on line 10.

LINES 11 through 16. REFUND COMPUTATION: Follow the instructions on lines 12 and 14 to compute both your fuel tax refund and petroleum inspection fee refund. Then add the refund amounts you entered on lines 12 and 14, and enter the total on line 15/16 – THIS IS YOUR REFUND.

Sign and date your refund claim, and indicate your business telephone number.

DUE DATE

Refund claims should be filed within 4 years from the date exempt fuel is sold. However, you should not file more than one refund claim per month.

Interest – Refunds are issued for fuel tax and/or petroleum inspection fee only and do not include interest.

ASSISTANCE

If you need additional claim forms, exemption certificates (MF-209), or have any questions, contact us at:

Phone	(608) 266-7363 or 266-6701
FAX	(608) 261-7049
E-mail:	excise@dor.state.wi.us

FRAUDULENT CLAIMS

Under section 78.73(1) of the Wisconsin Statutes, any person who uses a false or fictitious name when submitting a refund claim or commits any other fraud in preparing and submitting a claim, may be fined not more than \$500 or imprisoned not more than 6 months or both.